

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re: INVACARE CORPORATION

Case No. 23-90068 (CML)
Reporting Period: 7/1/2024 through 9/30/2024

POST-CONFIRMATION QUARTERLY REPORT
For the Period of:
JULY 1, 2024 through SEPTEMBER 30, 2024

**GLOBAL NOTES AND STATEMENTS OF LIMITATIONS AND
DISCLAIMERS REGARDING THE DEBTORS' POST-CONFIRMATION QUARTERLY REPORTS**

On January 31, 2023, each of (i) Invacare Corporation, (ii) Adaptive Switch Laboratories, Inc., and (iii) Freedom Designs, Inc. (each, a "Debtor", and, collectively, the "Debtors") filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of Texas (the "Chapter 11 Cases"). The Debtors' Chapter 11 Cases are being jointly administered under lead Case No. 23-90068-CML.

On April 28, 2023, the Bankruptcy Court entered an order [Docket No. 522] confirming the Debtors' First Amended Joint Chapter 11 Plan of Invacare Corporation and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code [Docket No. 502] (the "Plan"). The effective date of the Plan occurred on May 5, 2023. See Docket No. 542.

Basis of Presentation - The Post-Effective Date Debtors are filing these Post-Confirmation Quarterly Reports ("PCQR") solely for the purposes of complying with the reporting requirements applicable in the Post-Effective Date Debtors Chapter 11 Cases. The financial information contained herein is presented on a preliminary and unaudited basis, remains subject to adjustments, and may not comply in all material respects with generally accepted accounting principles in the United States of America ("U.S. GAAP"). This PCQR should not be relied on by any persons for information relating to the Debtors' future financial conditions, events, or performance. The financial information has been derived from the Post-Effective Date Debtors' books and records. This information, however, has not been subject to certain procedures that typically would be applied to financial information in accordance with U.S. GAAP, which procedures could yield materially different financial information. The information furnished in this report primarily includes normal recurring adjustments, but it does not include all adjustments that typically would be made for financial statements prepared in accordance with U.S. GAAP, including certain tax-related or other required adjustments.

Reservation of Rights - Given the complexity of the Post-Effective Date Debtors' businesses, inadvertent errors, omissions, or over-inclusion of amounts may have occurred. Accordingly, the Post-Effective Date Debtors hereby reserve all of their rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation, or other statement in this PCQR. The Post-Effective Date Debtors reserve the right to amend or supplement this PCQR, if necessary, but are under no obligation to do so.

Reporting Period - Unless otherwise noted herein, the PCQR generally reflects the Debtors' books and records and financial activity occurring during the applicable reporting period. Except as otherwise noted, no adjustments have been made for activity occurring after the close of the reporting period.

Specific PCQR Disclosures -

Notes to Summary of U.S. Trustee Fees Owed: To facilitate payment of the U.S. Trustee's quarterly fee, the Post-Effective Date Debtor has incorporated a schedule (the "Supporting Schedule") of actual disbursements to calculate the U.S. Trustee's fee for the calendar quarter ended September 30, 2024. The Post-Effective Date Debtor has included disbursements made by Invacare Corporation on behalf of the Post-Effective Date Debtor in the PCQR and the Supporting Schedule.

Notes to Preconfirmation Professional Fees and Expenses: Payments to professionals retained in the Chapter 11 Cases were made by Debtor Invacare Corporation on behalf of all Debtors in the aggregate, with all such amounts reported on the MORs previously filed by Invacare Corporation. All administrative claims of bankruptcy professionals allowed pursuant to Court order have been paid in full by Invacare Corporation, either prior to the Effective Date of the Plan or in prior quarters.

Notes to Summary of Post-Effective Date Transfers: For the purpose of preparing the Summary of Post-Effective Date Transfers, cash disbursements are reflected for the Post-Effective Date Debtor entity that made such disbursement. The Summary of Post-Effective Date Transfers does not include disbursements for non-debtor affiliates.

Notes to Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan: Totals reflected include distributions to administrative, secured, priority and general unsecured claimants pursuant to the Plan. Total anticipated payments under the Plan reflect the payments that have made thus far and will be updated accordingly.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re: ADAPTIVE SWITCH LABORATORIES, INC.

Case No. 23-90066 (CML)
Reporting Period: 7/1/2024 through 9/30/2024

POST-CONFIRMATION QUARTERLY REPORT

For the Period of:
JULY 1, 2024 through SEPTEMBER 30, 2024

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: FREEDOM DESIGNS, INC.

**Case No. 23-90067 (CML)
Reporting Period: 7/1/2024 through 9/30/2024**

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JULY 1, 2024 through SEPTEMBER 30, 2024**

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